

Important Information for Contractors Performing Construction Services in Nebraska Effective January 1, 2010

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The Revenue Contractor Database is no longer available. Instead, contractors must use the Department of Labor's [Contractor/Subcontractor Registration Application](#).

Efficiency and simplification is the goal of new legislation affecting contractors performing construction services (contractors) in Nebraska.

Legislation passed in 2009 (LB 162) made several changes affecting contractors. The biggest change is that, effective January 1, 2010, the Department of Labor and the Department of Revenue combined their separate contractor registration databases into a new [Contractor Registration Database \(Database\)](#). The Department of Labor manages this new Database.

- All contractors in Nebraska are required to be registered on the new Database. The Nebraska Revenue Contractor Database and Election, Form 16, will no longer be used or accepted.
- All contractors making payments to another contractor (subcontractor) who is NOT listed on the new Database are required to withhold and remit 5% of all payments made to the nonregistered subcontractor.
- The new Database contains information that meets the contractor registration requirements for both the Departments of Labor and Revenue.